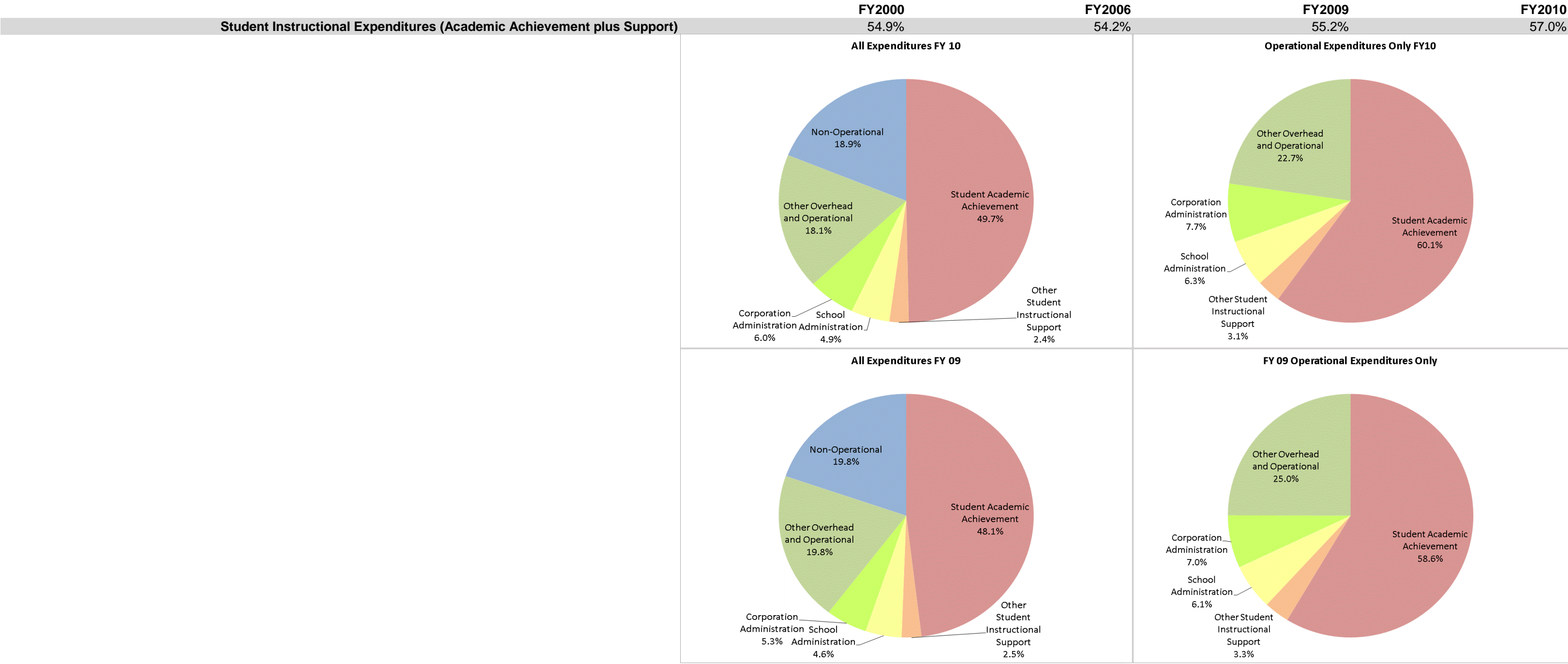


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Greencastle Community Sch Corp (6755)

Greencastle Community Sch Corp (6755)

| Student Instructional Category | FY99 % of Total |       | FY06 % of Total |       | FY09 % of Total |       | FY10 % of Total |       |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
|                                | FY 1999         | Exp   | FY 2006         | Exp   | FY 2009         | Exp   | FY 2010         | Exp   |
| Student Academic Achievement   | \$7,888,253     | 47.6% | \$10,016,206    | 47.3% | \$10,411,791    | 48.1% | \$10,308,652    | 49.7% |
| Student Instructional Support  | \$1,220,841     | 7.4%  | \$1,460,824     | 6.9%  | \$1,536,339     | 7.1%  | \$1,526,878     | 7.4%  |
| Overhead and Operational       | \$3,370,145     | 20.3% | \$4,834,894     | 22.8% | \$5,430,478     | 25.1% | \$4,995,263     | 24.1% |
| Nonoperational                 | \$4,101,117     | 24.7% | \$4,848,480     | 22.9% | \$4,277,177     | 19.8% | \$3,919,006     | 18.9% |
| Grand Total                    | \$16,580,356    |       | \$21,160,403    |       | \$21,655,784    |       | \$20,749,799    |       |



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Greencastle Community Sch Corp (6755)

| Student Instructional Category      | Account   | FY 1999     | FY 2006     | FY 2009      | FY 2010      | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|---|-------------|-------------|--------------|--------------|------------------|-----------------|-----------------|
| Student Academic Achievement        |   |             |             |              |              |                  |                 |                 |
|                                     | 11050 Regular Programs; Full Day Kindergarten   | \$0         | \$32,515    | \$154,421    | \$243,984    |                  | > 500%          | 58%             |
|                                     | 11100 Regular Programs; Elementary  | \$2,175,471 | \$2,567,820 | \$3,632,311  | \$3,812,642  | 75%              | 48%             | 5%              |
|                                     | 11200 Regular Programs; Middle/Junior High  | \$938,928   | \$1,038,877 | \$1,741,800  | \$1,714,244  | 83%              | 65%             | -2%             |
|                                     | 11300 Regular Programs; High School   | \$1,340,052 | \$1,499,048 | \$2,448,777  | \$2,401,922  | 79%              | 60%             | -2%             |
|                                     | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0         | \$0         | \$165,948    | \$178,691    |                  |                 | 8%              |
|                                     | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                    | \$0         | \$22,608    | \$0          | \$0          |                  | -100%           |                 |
|                                     | 11420 Vocational Education; Agriculture B   | \$21,604    | \$19,089    | \$0          | \$0          | -100%            | -100%           |                 |
|                                     | 11450 Vocational Education; Consumer and Homemaking   | \$63,426    | \$0         | \$0          | \$0          | -100%            |                 |                 |
|                                     | 11520 Vocational Education; Area School Participation   | \$139,516   | \$365,978   | \$404,329    | \$457,867    | 228%             | 25%             | 13%             |
|                                     | 12110 Gifted And Talented; Gifted and Talented  | \$14,486    | \$12,858    | \$0          | \$0          | -100%            | -100%           |                 |
|                                     | 12340 Physical Impairment; Hearing Impairment   | \$47,836    | \$53,401    | \$54,241     | \$66,010     | 38%              | 24%             | 22%             |
|                                     | 12350 Physical Impairment; Homebound  | \$1,003     | \$5,291     | \$9,400      | \$2,669      | 166%             | -50%            | -72%            |
|                                     | 12520 Culturally Different; Compensatory  | \$45,989    | -\$54       | \$0          | \$0          | -100%            |                 |                 |
|                                     | 12710 Equal Opportunity At Risk   | \$48,189    | \$54,567    | \$17,642     | \$0          | -100%            | -100%           | -100%           |
|                                     | 14100 Summer School Programs; Elementary  | \$698       | \$959       | \$1,890      | \$0          | -100%            | -100%           | -100%           |
|                                     | 14200 Summer School Programs; Middle/Junior High School   | \$138       | \$5,846     | \$644        | \$0          | -100%            | -100%           | -100%           |
|                                     | 14300 Summer School Programs; High School   | \$36,873    | \$29,022    | \$35,289     | \$32,714     | -11%             | 13%             | -7%             |
|                                     | 16100 Remediation Testing   | \$28,273    | \$600       | \$97,999     | \$88,490     | 213%             | > 500%          | -10%            |
|                                     | 16200 Preventive Remediation  | \$23,050    | \$132,334   | \$0          | \$160        | -99%             | -100%           |                 |
|                                     | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$9,864     | \$18,428    | \$0          | \$0          | -100%            | -100%           |                 |
|                                     | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$1,389,413 | \$1,237,579 | \$302,987    | \$309,245    | -78%             | -75%            | 2%              |
|                                     | 22110 Improvement of Instruction; Service Area Direction  | \$13,515    | \$5,448     | \$0          | \$30,414     | 125%             | 458%            |                 |
|                                     | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$16,669    | \$25,500    | \$27,520     | \$33,600     | 102%             | 32%             | 22%             |
|                                     | 22130 Improvement of Instruction; Instructional Staff Training  | \$938       | \$0         | \$0          | \$0          | -100%            |                 |                 |
|                                     | 22220 Library/Media Services; School Library  | \$192,439   | \$95,889    | \$49,734     | \$22,082     | -89%             | -77%            | -56%            |
|                                     | 22230 Library/Media Services; Audiovisual   | \$52,679    | \$32,394    | \$0          | \$0          | -100%            | -100%           |                 |
|                                     | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$129       | \$0         | \$0          | \$0          | -100%            |                 |                 |
|                                     | 22310 Instruction, Related Technology; Technology Service Supervision and Administration              | \$0         | \$139,253   | \$226,230    | \$177,023    |                  | 27%             | -22%            |
|                                     | 22360 Instruction, Related Technology; Network Support  | \$0         | \$658,014   | \$836,610    | \$571,682    |                  | -13%            | -32%            |
|                                     | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$114,563   | \$160,566   | \$190,696    | \$145,376    | 27%              | -9%             | -24%            |
|                                     | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services                                    | \$45,518    | \$24,360    | \$13,325     | \$19,837     | -56%             | -19%            | 49%             |
|                                     | 26497 2007 Account Code - Teachers Retirement Fund  | \$270,747   | \$490,874   | \$0          | \$0          |                  |                 |                 |
| Student Academic Achievement Total  |   | \$7,032,009 | \$8,729,060 | \$10,411,791 | \$10,308,652 | 47%              | 18%             | -1%             |
| Student Instructional Support       |   |             |             |              |              |                  |                 |                 |
|                                     | 21220 Guidance Services; Counseling Services  | \$207,036   | \$230,446   | \$349,086    | \$355,387    | 72%              | 54%             | 2%              |
|                                     | 21250 Guidance Services; Records Maintenance  | \$39,998    | \$23,080    | \$29,185     | \$30,695     | -23%             | 33%             | 5%              |
|                                     | 21320 Health Services; Medical Services   | \$3,594     | \$1,490     | \$3,856      | \$905        | -75%             | -39%            | -77%            |
|                                     | 21340 Health Services; Nurse Services   | \$57,065    | \$76,939    | \$84,661     | \$88,700     | 55%              | 15%             | 5%              |
|                                     | 21390 Health Services; Other Health Services  | \$7,768     | \$15,420    | \$75,762     | \$9,861      | 27%              | -36%            | -87%            |
|                                     | 21810 Special Education Administration; Service Area Direction  | \$0         | \$0         | \$0          | \$21,890     |                  |                 |                 |
|                                     | 24100 Office of The Principal   | \$716,347   | \$824,553   | \$993,789    | \$1,019,440  | 42%              | 24%             | 3%              |
| Student Instructional Support Total |   | \$1,031,807 | \$1,171,928 | \$1,536,339  | \$1,526,878  | 48%              | 30%             | -1%             |
| Overhead and Operational            |   |             |             |              |              |                  |                 |                 |
|                                     | 23110 Board of Education; Service Area Direction  | \$17,603    | \$16,980    | \$20,216     | \$20,936     | 19%              | 23%             | 4%              |
|                                     | 23150 Board of Education; Legal Services  | \$29,574    | \$54,451    | \$21,997     | \$13,493     | -54%             | -75%            | -39%            |
|                                     | 23160 Board of Education; Promotion Expenses  | \$3,054     | \$3,855     | \$616        | \$1,772      | -42%             | -54%            | 188%            |
|                                     | 23190 Board of Education; Other Governing Body Services   | \$12,457    | \$90,966    | \$16,778     | \$2,792      | -78%             | -97%            | -83%            |
|                                     | 23210 Executive Administration; Office of The Superintendent  | \$231,080   | \$284,540   | \$986,148    | \$1,101,199  | 377%             | 287%            | 12%             |
|                                     | 23220 Executive Administration; Community Relations   | \$5,610     | \$2,940     | \$2,941      | \$1,632      | -71%             | -44%            | -45%            |
|                                     | 23290 Executive Administration; Other Executive Administration Services                               | \$0         | \$0         | \$3,996      | \$5,801      |                  |                 | 45%             |
|                                     | 25110 Fiscal Services; Office of The Business Manager   | \$122,849   | \$162,714   | \$82,344     | \$89,874     | -27%             | -45%            | 9%              |
|                                     | 25120 Fiscal Services; Service Area Direction   | \$0         | \$0         | \$921        | \$30         |                  |                 | -97%            |
|                                     | 25191 Other Fiscal Services; Refund of Revenue  | \$0         | \$387       | \$753        | \$67         |                  | -83%            | -91%            |
|                                     | 25192 Other Fiscal Services; Petty Cash   | \$54        | \$167       | \$218        | \$0          | -100%            | -100%           | -100%           |
|                                     | 25195 Other Fiscal Services; Bank Account Service Charge  | \$5,167     | \$4,784     | \$1,633      | \$5,184      | 0%               | 8%              | 217%            |
|                                     | 25199 Other Fiscal Services; Other  | \$688       | \$686       | \$1,020      | \$2,045      | 197%             | 198%            | 101%            |
|                                     | 25400 Planning, Research, Development and Evaluation  | \$905       | \$2,260     | \$0          | \$0          | -100%            | -100%           |                 |
|                                     | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                           | \$1,036,374 | \$1,561,492 | \$1,534,848  | \$1,378,181  | 33%              | -12%            | -10%            |
|                                     | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                           | \$342,742   | \$532,624   | \$759,037    | \$557,616    | 63%              | 5%              | -27%            |
|                                     | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds           | \$1,258     | \$1,130     | \$0          | \$0          |                  |                 |                 |



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Greencastle Community Sch Corp (6755)

| Student Instructional Category | Account  | FY 1999     | FY 2006     | FY 2009     | FY 2010     | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
|                                | 26499 2007 Account Code - Other  | \$15,777    | \$104,561   | \$0         | \$0         |                  |                 |                 |
|                                | 26700 Operation and Maintenance of Plant Services; Insurance                                 | \$43,842    | \$77,188    | \$115,161   | \$95,908    | 119%             | 24%             | -17%            |
|                                | 27010 Student Transportation; Service Area Direction   | \$40,194    | \$47,041    | \$191,069   | \$164,238   | 309%             | 249%            | -14%            |
|                                | 27100 Student Transportation; Vehicle Operation  | \$315,157   | \$386,705   | \$502,093   | \$512,848   | 63%              | 33%             | 2%              |
|                                | 27300 Student Transportation; Vehicle Servicing and Maintenance                              | \$83,252    | \$137,044   | \$160,721   | \$138,394   | 66%              | 1%              | -14%            |
|                                | 27400 Student Transportation; Purchase of School Buses                                       | \$157,254   | \$225,318   | \$208,360   | \$0         | -100%            | -100%           | -100%           |
|                                | 27500 Student Transportation; Insurance on Buses   | \$18,349    | \$71,171    | \$21,081    | \$42,052    | 129%             | -41%            | 99%             |
|                                | 27700 Student Transportation; Contracted Transportation Services                             | \$21,719    | \$3,353     | \$0         | \$0         | -100%            | -100%           |                 |
|                                | 27900 Student Transportation; Other Student Transportation Services                          | \$7,485     | \$2,370     | \$5,594     | \$1,548     | -79%             | -35%            | -72%            |
|                                | 27910 Student Transportation; Bus Driver Training  | \$1,190     | \$2,914     | \$1,703     | \$1,289     | 8%               | -56%            | -24%            |
|                                | 31100 Food Services Operations; Service Area Direction                                       | \$27,318    | \$34,282    | \$73,975    | \$85,304    | 212%             | 149%            | 15%             |
|                                | 31200 Food Services Operations; Food Preparation and Dispensing                              | \$227,866   | \$257,173   | \$294,736   | \$295,640   | 30%              | 15%             | 0%              |
|                                | 31400 Food Services Operations; Food Purchases   | \$283,572   | \$271,367   | \$371,906   | \$377,588   | 33%              | 39%             | 2%              |
|                                | 31900 Other Food Services  | \$29,436    | \$56,276    | \$50,613    | \$99,832    | 239%             | 77%             | 97%             |
| Overhead and Operational Total |  | \$3,081,825 | \$4,396,738 | \$5,430,478 | \$4,995,263 | 62%              | 14%             | -8%             |
|                                |  |             |             |             |             |                  |                 |                 |
| Nonoperational                 |  |             |             |             |             |                  |                 |                 |
|                                | 33100 Community Service Operations; Direction of Community Services                          | \$286       | \$1,000     | \$0         | \$0         | -100%            | -100%           |                 |
|                                | 33400 Athletic Coaches   | \$176,513   | \$162,591   | \$160,445   | \$152,711   | -13%             | -6%             | -5%             |
|                                | 41000 Facilities Acquisition and Construction; Land Acquisition and Development              | \$647,555   | \$10,592    | \$0         | \$3,675     | -99%             | -65%            |                 |
|                                | 43000 Facilities Acquisition and Construction; Professional Services                         | \$732,038   | \$5,800     | \$47,825    | \$7,770     | -99%             | 34%             | -84%            |
|                                | 45100 Building Acquisition, Construction and Improvements                                    | \$146,254   | \$868,300   | \$10,251    | \$34,606    | -76%             | -96%            | 238%            |
|                                | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts           | \$119,471   | \$0         | \$0         | \$0         | -100%            |                 |                 |
|                                | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$0         | \$127,520   | \$0         | \$0         |                  | -100%           |                 |
|                                | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$95,349    | \$158,137   | \$262,476   | \$170,291   | 79%              | 8%              | -35%            |
|                                | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$467,912   | \$258,048   | \$27,374    | \$20,640    | -96%             | -92%            | -25%            |
|                                | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$63,524    | \$70,000    | \$58,330    | \$4,672     | -93%             | -93%            | -92%            |
|                                | 52100 Debt Services; Interest on Debt; Bonds   | \$0         | \$271,011   | \$265,713   | \$262,640   |                  | -3%             | -1%             |
|                                | 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$8,296     | \$20,099    | \$241,264   | \$44,802    | 440%             | 123%            | -81%            |
|                                | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$1,523,488 | \$2,791,500 | \$3,203,500 | \$3,214,500 | 111%             | 15%             | 0%              |
|                                | 54200 Common School Fund; Principal  | \$87,744    | \$63,822    | \$0         | \$0         | -100%            | -100%           |                 |
|                                | 60700 Nonprogramed Charges; Scholarships   | \$0         | \$0         | \$0         | \$2,700     |                  |                 |                 |
| Nonoperational Total           |  | \$4,068,428 | \$4,808,419 | \$4,277,177 | \$3,919,006 | -4%              | -18%            | -8%             |
|                                |  |             |             |             |             |                  |                 |                 |
| Prorated By Fund               |  |             |             |             |             |                  |                 |                 |
|                                | 26491 2007 Account Code - PERF   | \$107,606   | \$138,867   | \$0         | \$0         |                  |                 |                 |
|                                | 26492 2007 Account Code - Social Security  | \$576,743   | \$654,599   | \$0         | \$0         |                  |                 |                 |
|                                | 26493 2007 Account Code - Workmen's Compensation   | \$28,833    | \$34,505    | \$0         | \$0         |                  |                 |                 |
|                                | 26494 2007 Account Code - Group Insurance  | \$652,927   | \$1,061,960 | \$0         | \$0         |                  |                 |                 |
|                                | 26496 2007 Account Code - Unemployment Compensation  | \$176       | \$8,014     | \$0         | \$0         |                  |                 |                 |
|                                | 26498 2007 Account Code - Severance / Early Retirement Pay                                   | \$0         | \$156,311   | \$0         | \$0         |                  |                 |                 |
| Prorated By Fund Total         |  | \$1,366,286 | \$2,054,257 | \$0         | \$0         |                  |                 |                 |